

1998 PROPERTY TAX POSTPONEMENT

APPLICATION AND INSTRUCTION BOOKLET

**For
Senior Citizens, Blind or
Disabled Citizens**



KATHLEEN CONNELL
State Controller

The Filing Period Is
**MAY 15, 1998
THROUGH
DECEMBER 10, 1998**

State Controller's Office
Division of Collections
Bureau of Tax Administration
P. O. Box 942850
Sacramento, CA 94250-5880

[http: //www.sco.ca.gov](http://www.sco.ca.gov)

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PARA DUEÑOS DE CASA APLAZAMIENTO DE IMPUESTOS EN PROPIEDAD

SI USTED

- Tiene 62 Años o mas el 31 de Diciembre, 1998 o si esta ciego o incapacitado
- Fue propietario y residio en su propiedad o en su Casa Movable el 31 Diciembre, 1997
- Tuvieron ingresos de no mas de \$24,000 en el año 1997
- Usted puede ser eligible para aplazar todo o parte de los impuestos de su propiedad
- Reclamos deben ser mandados entre el 15 De Mayo y el 10 De Diciembre
- Para mas informacion por favor llame el siguiente numero gratis de peaje

1-800-952-5661

WHAT IS THE PROPERTY TAX POSTPONEMENT PROGRAM?

The Property Tax Postponement Program is administered by the State Controller's Office. It allows eligible homeowners to postpone payment of part or all of the property taxes on their residence. Once the homeowner has completed the enclosed claim form and has been approved, Certificates of Eligibility will be mailed to the homeowner. These Certificates are to be mailed or taken to the County Tax Collector's Office for payment of the property taxes.

In order to secure the postponed amount, a lien will be recorded against the property. Interest will be charged on the postponed amounts. The postponed amount and interest are not due until: (1) you move from the qualified property; (2) you sell or convey title to your home; (3) you die and you do not have a spouse or other qualified individual who continues to reside in the home; or, (4) future property taxes or other senior liens are allowed to become delinquent. However, you may pay all or part of the obligation at any time.

WHAT IS THE RATE OF INTEREST I MUST PAY?

The rate of interest is set in July of each year, and that rate applies only to that particular year's postponed taxes. The Legislature has set the rate of interest to coincide with the annual yield received by the State under its Pooled Money Investment Fund. For the current rate of interest, please call the State Controller's Office at 1-800-952-5661 after July 15, 1998.

Simple interest is computed on postponed amounts on a monthly basis (annual interest rate divided by 12). The interest is charged to the individual's postponement account until all postponed taxes plus interest are repaid to the State. Each year's postponement may have a different applicable interest rate. (See table below.)

<u>Fiscal Year Rate</u>		<u>Fiscal Year Rate</u>	
1977/78 thru 1983/84	7% per annum	1989/90 thru 1991/92	9% per annum
1984/85 thru 1986/87	10% per annum	1992/93	6% per annum
1987/88 thru 1988/89	7% per annum	1993/94 thru 1997/98	5% per annum

CAN I FILE FOR BOTH PROPERTY TAX POSTPONEMENT AND HOMEOWNER ASSISTANCE?

- The Property Tax Postponement program is a separate and distinct program from the Homeowner Assistance Program. You may participate in either program or both if you qualify. Any Homeowner's Assistance you are entitled to receive will be deducted from the State's lien amount on your property.
- The Homeowner Assistance Program is administered by the Franchise Tax Board (FTB). To obtain an assistance claim form (FTB9000), please contact FTB directly (refer to your telephone directory for the local number). The filing period is May 16, 1998, through August 31, 1998.

IMPORTANT FILING INFORMATION

- **PLEASE FILE EARLY.** You do not have to wait to receive your 1998-99 property tax bill. A copy of last year's tax bill will be sufficient.
- **The filing period for postponement is May 15 through December 10, 1998** If your claim is not approved, you are responsible for the payment of your taxes to the county tax collector. If the county does not receive your payment by December 10, 1998, you may be required to pay a penalty. To avoid delinquent penalties assessed by the county tax collector, your claim must be postmarked no later than December 10, 1998, and it must be approved.

THERE MAY BE A DELAY OF APPROXIMATELY 6-8 WEEKS IN PROCESSING CLAIMS RECEIVED AFTER SEPTEMBER 30, 1998.

- The State Controller's Office may grant a reasonable extension of time for filing a claim if good cause exists, but not beyond June 30 of the fiscal year for which postponement is claimed.
- You must file a claim each year that you wish to participate in the program. Only one claim may be filed per household.

Please mail one completed claim with required documents to:

**Kathleen Connell, State Controller
Division of Collections
Property Tax Postponement Program
P.O. Box 942850
Sacramento, CA 94250-5880**

If you have any questions concerning the Property Tax Postponement Program or need help completing your claim form, contact the State Controller's Office at the above address or telephone: **1-800-952-5661**

ELIGIBILITY REQUIREMENTS

To be eligible for Property Tax Postponement, you must meet each of the following requirements:

AGE, BLINDNESS, OR DISABILITY

You and all other recorded owners (except spouse and direct-line relatives) must be either 62 years of age or older as of December 31, 1998, or be blind or disabled at the time of application. If you are disabled, your disability must be expected to last for a continuous period of at least 12 months. Direct-line relatives are defined as (a) the parents, children, and grandchildren of the claimant and/or the claimant's spouse, and (b) the spouses of the relatives named in (a) above.

OCCUPANCY

As of December 31, 1997, you and all other recorded owners (except spouse and direct-line relatives) must have owned and occupied, as their principal place of residence, the property for which property taxes are to be postponed.

INCOME

Your **total** household income for calendar year 1997 must not exceed \$24,000 (or \$34,000 for those who filed and qualified for tax postponement in 1983). Household income includes income received by all persons who lived in your home during 1997, except minors, students, and renters (See pages 9 thru 11.)

EQUITY

The owners must have a combined 20% equity interest in the home at the time the certificates of eligibility are used to pay county property taxes. In other words, taxes cannot be postponed if there are liens, deeds of trust, mortgages, or other encumbrances against the home that amount to more than 80% of its value (value means the full value of the property as determined for purposes of property taxation).

PROPERTY TAX BILL

You must receive a secured property tax bill (not applicable to Tenant Stockholders of Cooperative Housing Corporations described on page 12). Secured tax bills are mailed by the county tax collector on or before November 1.

DELINQUENT TAXES

If you owe delinquent taxes for prior years, you will be required to pay the county tax collector for all taxes that became delinquent prior to your 62nd birthday.

For blind or disabled persons, prior year delinquent taxes are not eligible for postponement. All prior year delinquent taxes must be paid at the time the certificates of eligibility are used to pay the current year's taxes.

HOW TO COMPLETE YOUR CLAIM FORM
(The claim form is located in the back of this booklet)

Line 1 Social Security Number

Enter your social security number in the space provided. Your social security number is required for proper account identification. (See privacy notification on page 17.)

Line 2 Claimant's Name

Print or type your full name in the space provided.

Please use pre-addressed label if available.

Line 3 Date of Birth

Enter the month, day, and year you were born. For example, if you were born July 15, 1935, enter 07/15/1935.

Line 4 "In Care of" Name

If correspondence is to be sent in care of someone other than you (such as your son, daughter, attorney, or conservator) enter the person's name on line 4. If not, leave line 4 blank.

Lines 5 and 6 Mailing Address

Enter the mailing address to which all correspondence should be directed. Do not abbreviate.

Line 7 Spouse Information

Enter your spouse's social security number, age, and full name in the spaces provided. (See privacy notification on page 17.)

Lines 8 and 9 Location of Residential Dwelling

Complete only if the residential address is different from the mailing address on lines 5 and 6.

Line 10 Proof Of Age

If you will be 62 or older on or before December 31, 1998, regardless of blindness or disability, check the box on line 10. You must send proof of age the first year you file as 62 or older.

Acceptable Proof Of Age

A copy of any of the following documents will be accepted as proof of age.

- Driver's License
- Birth Certificate
- Delayed Birth Certificate
- Hospital Birth Record
- Marriage License (if age listed)
- Citizenship or Naturalization Papers
- Church record showing date of birth or age
- Your child's birth record showing your age
- Military Discharge Record
- Social Security Form 2458
- Social Security Award Letter
- Medi-Cal card
- Medicare card

Line 11 Proof of Blindness or Disability

Blind

If you are blind, but less than age 62, check the box on line 11. See page 7 for acceptable proof of blindness. Proof of blindness is only required the first year you file a claim.

You are considered "BLIND" if there has been a medical determination that you have either of the following conditions:

- Central vision acuity (sharpness of vision) of no more than 20/200 with corrections; or
- Tunnel vision, which is a limited visual field of 20 degrees or less.

Disabled

If you are currently disabled but less than 62 years of age, check the box on line 11. Proof of disability is required each year you file for postponement.

You are considered disabled if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to last for a continuous period of not less than twelve (12) months. In addition, you shall be considered disabled only if the physical or mental impairment(s) is of such severity that you are not only unable to do your previous type of work but cannot, considering age, education, and work experience, engage in any kind of substantial gainful work.

NOTE: FOR BLIND OR DISABLED PERSONS, PRIOR YEAR DELINQUENT TAXES ARE NOT ELIGIBLE FOR POSTPONEMENT. ALL PRIOR YEAR DELINQUENT TAXES MUST BE PAID AT THE TIME THE CERTIFICATES OF ELIGIBILITY ARE TENDERED TO THE TAX COLLECTOR.

Acceptable Proof of Blindness or Disability

Any one of the following documents may be submitted as proof of blindness or disability.

- A copy of your Medicare Card
- A copy of the Social Security Award Letter
- A copy of your Supplemental Security Income Payment Decision
- A copy of your completed Form 2458 from the Social Security office verifying age and status
- An original statement of blindness or disability signed by a physician, on the physician's letterhead, with a current date. The statement must include the dates and nature of the blindness or disability and is acceptable only if you cannot provide any of the documents listed above.

NOTE: MEDI-CAL CARD IS NOT ACCEPTED AS PROOF OF DISABILITY.

Line 12 **As of December 31, 1997, have you and all other recorded owners, except spouse and direct-line relatives, owned and occupied as your principal place of residence the property for which taxes are to be postponed?**

Direct-line relatives are defined as the claimant and spouse's parents, children, grandchildren, and their spouses. If you own your property with anyone other than a direct-line relative, all other recorded owners must also occupy the residence, and be at least 62 years of age or blind or disabled. Their income, together with yours, must not exceed \$24,000 (or \$34,000 for those who qualified in 1983).

A claimant will not lose his or her eligibility for postponement if **temporarily** confined to a hospital or medical institution for medical reasons and the residential dwelling was his or her principal place of residence immediately prior to such confinement, and the residence is not rented.

Check the appropriate box.

Check the "transfer" box if you postponed taxes on a home you owned and occupied on December 31, 1997, and you sold that home and purchased another between January 1 and December 31, 1998. You may qualify to postpone the property taxes on the new home. (See page 16, "Application for Transfer.")

If you answered "no" to Line 12, **stop here**. You do not qualify.

Line 13 **Date You Purchased Your Home**

Enter, to the best of your knowledge, the date you purchased your home.

Line 14 **What is the total amount of liens, deeds of trust, mortgages, or other encumbrances against your home?**

Enter, to the best of your knowledge:

Loan balance(s) on your home	\$ _____
Abstracts of Judgment amounts	_____
Federal and/or State Income Tax Liens	_____
TOTAL (enter on line 14)	\$ _____

Line 15 **Is your residence held in a trust?**

Check the appropriate box.

If yes, you must furnish a copy of the entire Trust Agreement and Amendments with your application, if a copy has not already been provided.

Line 16 **List name(s), relationship(s), social security number(s), and age(s) of all owners of your property.**

Anyone who owns an interest in the property, other than your spouse or a direct-line relative, must also meet the eligibility requirements. (Refer to page 4.)

NOTE: **ATTACH A COPY OF YOUR MOST RECENT PROPERTY TAX BILL (NOT APPLICABLE TO TENANT STOCKHOLDERS).**

Household Income

You must show the total household income for the 1997 calendar year.

Line 17 **Social Security and/or Railroad Retirement**

Enter the yearly amount of Social Security (including the amount deducted for Medicare premiums) and/or Railroad Retirement payments received for you and your spouse.

Line 18 **Interest and/or Dividends**

Enter the yearly amount of interest and/or dividends you and your spouse received. Include all interest regardless of its source or taxability.

Line 19 **Pensions and/or Annuities**

Enter the yearly amount of pensions and/or annuities you and your spouse received. Include disability retirement payments and IRA distributions.

Line 20 **SSI/SSP, AB, and/or ATD (Gold Checks)**

Enter all public assistance payments received in 1997 for you and your spouse. The most common public assistance programs are: Social Security Income/State Supplemental Program (SSI/SSP), formerly Old Age Security (OAS), Aid to the Blind (AB), and Aid to the Totally Disabled (ATD). Do not report Aid to Families with Dependent Children (AFDC) or non-cash assistance such as homemaker/chore services.

Line 21 **Rental Income (or Loss)**

Enter the amount of net rental income (or loss). **You must attach a copy of your 1997 Federal Form 1040 and schedules showing computations.**

Line 22 **Business Income (or Loss)**

Enter the amount of net income (or loss) from your business. **You must attach a copy of your 1997 Federal Form 1040 and all schedules showing profit or loss from business.**

Line 23 Capital Gain (or Loss)

Enter the amount of income (or loss) from the sale of capital assets. **You must attach a copy of your 1997 Federal Form 1040 and schedules showing computations.** The maximum net loss you may deduct from the sale of capital assets is \$3,000.

Examples of capital assets are stocks, bonds, and rental real estate.

Line 24 Other Income

Include the yearly amount of other taxable and nontaxable income received during 1997 for you and your spouse.

The following are the types of income that you must include on line 24:

- Wages
- California State Lottery winnings in excess of \$600; 100% of other states' lottery winnings
- Life insurance proceeds to the extent they exceed the expenses incurred for the last illness and funeral of the deceased spouse of claimant
- Veterans benefits received from the Veterans Administration
- Gifts and inheritances in excess of \$300, except between members of the household
- Alimony received
- Military compensation
- Amounts received from an estate or trust
- Unemployment insurance benefits
- Worker's Compensation payments for temporary disability
- Amounts contributed by or on behalf of the claimant to a tax-sheltered retirement or deferred compensation plan
- Amounts received from an employer or any government body for loss of wages due to sickness or accident (sick leave payments)
- Nontaxable gain from the sale of a residence

Line 25 Income of Other Household Members

Include the total amount of income received by all other household members while they lived in your home during 1997. A household member is any person who lived with you in your home who is **not**:

- A renter
- A student
- A child under age 18

Line 26 Subtotal

Add lines 17 through 25.

Line 27 Adjustments to Income

Enter the total of all adjustments to your income. You may claim any of the following adjustments to your income:

- **Forefeited Interest Penalty** -- Deduct the penalty charged for premature withdrawal from a savings account.
- **Alimony Paid** -- Deduct alimony payments made to an ex-spouse as directed by the court.
- **Individual Retirement Account** -- If you contributed to an Individual Retirement Account (IRA), Keogh (HR10), or Simplified Employee Plan (SEP), you may deduct the amount subject to the same limitations as for California Personal Income Tax.
- **Self-employed Health Insurance Deduction** -- You may deduct the amount subject to the same limitations as for California Personal Income Tax.
- **Self-employment Tax Deduction** -- Deduct one-half of your self-employment tax imposed for the taxable year.

NOTE: YOU MUST ATTACH THE APPROPRIATE SCHEDULES OR FORMS EXPLAINING EACH ADJUSTMENT.

The following items are not deductible from income:

- Mortgage payments
- Interest paid on loans
- Repairs
- Fees
- Taxes (other than self-employment tax)
- Utilities
- Medical bills
- Health premiums (unless self-employed)

Line 28 Total Household Income

Subtract line 27 from line 26 for total income. Enter the total on line 28.

NOTE: IF THE AMOUNT ON LINE 28 IS GREATER THAN \$24,000 (or \$34,000 FOR THOSE WHO FILED AND QUALIFIED FOR POSTPONEMENT IN 1983), STOP. YOU DO NOT QUALIFY FOR PROPERTY TAX POSTPONEMENT.

Line 29 Is your residence part of a Cooperative Housing Corporation?

Check the appropriate box.

A **Cooperative Housing Corporation (Tenant-Stockholder)** is a corporation in which you own stock and are entitled to occupy for dwelling purposes a house or apartment in a building owned by such corporation. If you meet the basic eligibility requirements, the State Controller's Office will mail you a Notice of Election to Postpone and a Recognition Agreement that must be completed and executed by you and an officer of the Housing Corporation.

These forms, together with a statement (signed by an authorized officer of the Housing Corporation) indicating the amount of your proportionate share of property taxes, must be returned to the State Controller's Office.

Upon approval of the Notice of Election to Postpone, the State Controller's Office will mail to you a warrant in the amount you have elected to postpone.

Line 30 Is your residence based upon a Leasehold (Possessory) Interest?

Check the appropriate box.

Possessory Interest Property is land in California that an individual does not own but has the right to possess and occupy. Your Leasehold (Possessory) Interest must be for a period no less than 45 years from the time you first filed for postponement. For example:

If you are filing now for the first time, your right to possess and occupy the residence must at least extend to January 1, 2043.

Please include a copy of your recorded leasehold agreement and your policy of title insurance with your claim if filing for the first time.

If you meet the basic eligibility requirements, the State Controller's Office will mail you a Notice of Election to Postpone, which you will be required to execute along with:

- An assignment of the remaining term of the possessory interest
- Additional security in the form of a Deed of Trust

Fee owners and leasehold parties of interest will be required to sign consent forms.

Upon completion of requirements, the State Controller's Office will mail to you Certificates of Eligibility, which you may use to postpone all or part of your property taxes.

Line 31 Is your residence based on a Life Estate or is it under a Contract of Sale?

Check the appropriate box.

A **Life Estate** entitles a person to a lifetime residence on real property owned by another person. A **Contract of Sale** is an agreement entered into for the purchase of property in which the title remains in the seller's name until the completion of the contract.

If you have a Life Estate interest in the property or own the home under a Contract of Sale, you must attach written consent to postpone property taxes. The consent must be given by the person(s) who will own the property when the claimant dies or who holds title to the property under the contract. All consent documents must be attached to the claim when it is filed with the State Controller's Office.

Line 32 Is your residence a mobile home situated on rented or leased land?

Check the appropriate box.

Mobile home owners whose mobile homes are subject to local property taxation may be eligible to postpone all or part of their property taxes. To be eligible for property tax postponement:

- Your mobile home must be on the secured property tax roll of the county in which the mobile home is situated;
- Your taxes must NOT be delinquent;
- You must obtain the written consent of all registered and legal owners, and all junior lien holders; and
- You must submit a copy of your Certificate of Title issued by the Department of Housing and Community Development (HCD). You are not eligible if your title states your mobile home as an In-Lieu Fee.

If the location address of your mobile home has changed, or you have added or deleted registered owners and/or legal owners on your mobile home, please contact the Department of HCD and update your Certificate of Title immediately. A current updated Certificate of Title will assist in processing your claim for postponement in a more timely manner.

If you are approved for postponement, the State Controller's Office will mail a security agreement for your signature. Upon receipt of the executed security agreement and all required documentation, the State Controller's Office will mail to you Certificates of Eligibility, which you may use to postpone all or part of your property taxes.

NOTE: POSTPONEMENT LAW DOES NOT PROVIDE FOR PAYMENT OF PRIOR YEARS DELINQUENT TAXES ON YOUR MOBILE HOME.

Line 33 Is any portion of your property used for rental or business?

If your property is used entirely for your personal use, check the "No" box.

If your property is used partially for business or as a rental (e.g. duplex or multi-dwelling), or if you live on a farm or on similar acreage, enter the percentage of the property that is devoted only to your personal use.

Personal use of the property is the portion used as your residential dwelling and so much of the land surrounding it as is reasonably necessary for use of the dwelling as your home.

For example, if you have 5 rooms in your home and use 3 for your personal use and rent out 2, your percentage of personal use would be figured this way:

3 rooms personal use divided by 5 rooms total = 60% personal use

NOTE: PROPERTY TAX POSTPONEMENT WILL BE ALLOWED ONLY ON THE PORTION OF PROPERTY USED FOR YOUR PERSONAL USE.

Signature, Date, and Telephone Number

All owners of record must sign and date the claim form. Signatures of all owners of record constitutes consent for postponement. No one (including your spouse) can sign for you without authorization. If another person signs the claim for you, a copy of the **recorded power of attorney, letters of conservatorship**, or other document entitling that person to sign for you must be attached to your claim. You may sign by marking an "X" if marked in the presence of a witness. The word **"WITNESS"** and the witness' signature must be entered after your mark. Please provide us with a daytime telephone number.

WHAT HAPPENS AFTER MY APPLICATION IS APPROVED?

(Other Than Tenant Stockholders)

(Tenant Stockholders should refer to line 29 on page 12)

If your application is approved, you will receive two (2) Certificates of Eligibility, one for each installment due. The State Controller's Office will begin sending these certificates in November 1998 (see example below). The certificates will be made payable to you and the county tax collector, and may be used to postpone all or part of the taxes on your home.

To postpone your taxes, you must sign the certificates on the back and follow the instructions that are included with the certificates. Your taxes will be postponed once the tax collector has received the signed certificates.

STATE OF CALIFORNIA					
1ST INSTALLMENT - FY 98/99 DUE BY DECEMBER 10, 1998			90-1342 1 2 1 1		CERTIFICATE NUMBER 050-093081
CERTIFICATE VOID AFTER 6-30-99 CERTIFICATE OF ELIGIBILITY FOR PROPERTY TAX POSTPONEMENT					
PAY TO THE ORDER OF TAX COLLECTOR COUNTY OF SACRAMENTO AND JANE R. DOE 15 EVERYWHERE STREET ANYWHERE, CA 95899		PARCEL NUMBER 16 - 3109 - 22 - 1	CNTY 34	CITY 0	DOLLARS \$
ELIG. 1ST 78/79 TYPE: A TIMELY: 1 RECORDED LIEN NO. I. D. 123 - 45 - 6789					
THE INTEREST RATE FOR TAXES POSTPONED FOR 1998/99 F.Y. IS _____% SIMPLE INTEREST PER ANNUM. STATE CONTROLLER					

STATE OF CALIFORNIA					
2ND INSTALLMENT - FY 98/99 DUE BY APRIL 10, 1999			90-1342 1 2 1 1		CERTIFICATE NUMBER 050-093081
CERTIFICATE VOID AFTER 6-30-99 CERTIFICATE OF ELIGIBILITY FOR PROPERTY TAX POSTPONEMENT					
PAY TO THE ORDER OF TAX COLLECTOR COUNTY OF SACRAMENTO AND JANE R. DOE 15 EVERYWHERE STREET ANYWHERE, CA 95899		PARCEL NUMBER 16 - 3109 - 22 - 1	CNTY 34	CITY 0	DOLLARS \$
ELIG. 1ST 78/79 TYPE: A TIMELY: 1 RECORDED LIEN NO. I. D. 123 - 45 - 6789					
THE INTEREST RATE FOR TAXES POSTPONED FOR 1998/99 F.Y. IS _____% SIMPLE INTEREST PER ANNUM. STATE CONTROLLER					

WHAT IF I LOSE/DESTROY THE CERTIFICATES?

If your certificates are lost or destroyed, you must request replacement of the certificates in writing by June 30, 1999. Include your name, social security number, address of the property, and mail the request to:

Kathleen Connell, State Controller
Division of Collections
Property Tax Postponement Program
P. O. Box 942850
Sacramento, CA 94250-5880

APPLICATION FOR TRANSFER

If you pay your postponement account in full and then purchase a new residence, you may be eligible to reborrow the amount you repaid to the State by applying for an "Application for Transfer." **The application for transfer must be made within 6 months of the date the payment was made on the postponement account.**

To file for the transfer, please call our office and an application will be mailed to you. If approved for transfer, you will receive a refund and a lien will be filed against your new residence.

SUBORDINATION PROVISIONS

If you refinance your present loan or obtain a new loan against property on which you have postponed taxes, it may not be necessary to pay off the State's lien. The State Controller may subordinate to the new loan when the State Controller determines subordination is appropriate.

Your lender must agree to the subordination. If you do not wish to pay off the State's lien, please have your lender contact this office for further instructions.

ACCOUNT STATEMENT

A statement of your postponed property tax account will be provided to you annually. If, at any time, you wish to obtain a statement of your account, call this office, toll free, at 1-800-952-5661, or write to:

**Kathleen Connell, State Controller
Division of Collections
Property Tax Postponement Program
P. O. Box 942850
Sacramento, CA 94250-5880**

PRIVACY NOTIFICATION

The Information Practices Act of 1977 and the Federal Privacy Act require the State Controller's Office to provide the following information to individuals who are asked to supply information:

The principal purpose for requesting information is to administer the Property Tax Postponement Law of the State of California. The applicants' Social Security Numbers must be included to provide proper identification, to permit processing of the applications, and to efficiently administer the Property Tax Postponement program.

Furnishing all of the appropriate information requested on the forms and accompanying instructions is required to enable the State Controller to determine eligibility. Failure to furnish the specific information requested on the forms may result in denial of the application, delay in the approval of Property Tax Postponement, or other disadvantages to the applicant.

Information furnished on the postponement claim may be transferred to other governmental agencies as authorized by law, i.e., Board of Equalization, Attorney General, Board of Control, Department of Finance, and Franchise Tax Board. Individuals have the right to review their own records maintained by the State Controller's Office.

LIST OF DOCUMENTS THAT MAY BE REQUIRED

Check to make sure you have included copies of all the required documents with your claim. Please do not send originals (other than a doctor's statement for proof of disability).

- 1) **Proof of Age** is required if you are 62 or older and have not filed before.
- 2) **Proof of Blindness** is required if you are blind and have not filed before.
- 3) **Proof of Disability** is required each year that you file.
- 4) Your **property tax bill is always** required except for Tenant-Stockholders.
- 5) If you have **Rental Income** (or loss), **Business Income** (or loss), **Capital Gains** (or loss), or **Adjustments to Income**, attach a complete copy of your 1997 Federal Form 1040 along with supporting schedules.
- 6) If you do not own your home but have a **Possessory Interest**, attach a copy of the document granting you a Possessory Interest.
- 7) If you hold a **Life Estate** in the property, attach written consent from the remainderman of the estate to postpone property taxes.
- 8) If your residence is a **mobile home**, attach a copy of your current Certificate of Title and/or registration card and a copy of your property tax bill.
- 9) If your property is held in a **Trust**, attach a copy of the trust agreement and amendments, if a copy has not already been provided.
- 10) If the claim is signed by someone acting as an Attorney in Fact, a copy of the recorded **Power of Attorney** must be submitted with the claim.

Review your claim to make sure it is complete. Be sure to include copies of all required documents requested. If the required documents are not attached to your claim, your claim will be delayed until the documents are received. Please mail the completed form to the State Controller's Office.

NOTES



PROPERTY TAX POSTPONEMENT CLAIM

1998

1. SOCIAL SECURITY NUMBER		2. FIRST NAME		INITIAL	LAST NAME
3. YOUR DATE OF BIRTH		PLEASE PLACE PREADDRESSED LABEL HERE, IF AVAILABLE			
month	day	19__ year			
4. IN CARE OF NAME (IF APPLICABLE)					
5. MAILING ADDRESS (NUMBER AND STREET)					
6. (CITY)		(COUNTY)		(STATE)	(ZIP CODE)
7. SPOUSE'S SOCIAL SECURITY NUMBER		SPOUSE'S AGE		SPOUSE'S NAME	
8. ADDRESS OF RESIDENTIAL DWELLING (NUMBER AND STREET)					
9. (CITY)		(COUNTY)		(STATE)	(ZIP CODE)
FILING REQUIREMENTS:					
10. If you will be 62 or older on December 31, 1998 check this box.					
11. If you will be under 62 on December 31, 1998 and are BLIND , OR DISABLED , check the appropriate box. Proof of disability is required each year.					
12. As of Dec. 31, 1997, have you and all other recorded owners, except spouse and direct-line relatives, owned and occupied as your principal place of residence the property for which taxes are to be postponed? (See page 8.)					
13. Enter, the date you purchased your home: First time filers, if you purchased your home after December 31, 1997, STOP . You do not qualify.					
14. Enter, to the best of your knowledge, the total amount of liens, deeds of trust, mortgages or other encumbrances against your home. Include any Federal or State tax liens. (See page 8.) \$					
15. Is your property held in a trust? If yes, attach a copy of your entire Trust Agreement and Amendments if a copy has not already been provided. (See page 8.)					
16. List name(s) and relationship(s) of all owners of your property. Anyone listed below who IS NOT a spouse or direct-line relative must also submit proof of eligibility.					
NAME		RELATIONSHIP		SOCIAL SECURITY NUMBER	AGE

A	98 - 99
This Space for Controller's Use Only	
APN	
County code	
Letter Code	
Percent No.	
Timely Code	
Multi Pcl.	
Income	

DO NOT WRITE IN THIS SPACE	
----------------------------	--

On line 17 through line 24, enter your INCOME for the 1997 calendar year. If you are married, include your spouse's income. On line 25, enter the total income of other household members. (See pages 9 thru 11.)

17. Social Security and/or Railroad Retirement	•	17. _____
18. Interest and/or Dividends	•	18. _____
19. Pensions and/or Annuities	•	19. _____
20. SSI/SSP, AB and/or ATD (Gold Check)	•	20. _____
21. Rental Income (or Loss). Attach Federal Form 1040 and Schedules	<input type="radio"/> •	21. _____
22. Business Income (or Loss). Attach Federal Form 1040 and Schedules	<input type="radio"/> •	22. _____
23. Capital Gain (or Loss). Attach Federal Form 1040 and Schedules	<input type="radio"/> •	23. _____
24. Other Income (including Wages). (See page 10.)	•	24. _____
<hr/>		
25. Income of Other Household Members . Do not include income of minors, students or renters. (See page 10.)	•	25. _____
<hr/>		
26. SUBTOTAL. Add line 17 through line 25	•	26. _____
<hr/>		
27. Adjustments to Income. Attach documentation. (See page 11.)	<input type="radio"/> •	27. _____
<hr/>		
28. TOTAL HOUSEHOLD INCOME . Subtract line 27 from line 26	•	28. _____
If line 28 is more than \$24,000, STOP . You do not qualify.		

NOTE: FOR THOSE WHO FILED IN 1983/84 SEE PAGE 11.

29. IS YOUR RESIDENCE A PART OF A COOPERATIVE HOUSING CORPORATION? (See page 12.)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
30. IS YOUR RESIDENCE BASED ON A LEASEHOLD (POSSESSORY) INTEREST? If yes, first-time filers must attach a copy of the recorded lease agreement and policy of title insurance. (See page 12.)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
31. IS YOUR RESIDENCE BASED UPON A LIFE ESTATE OR UNDER A CONTRACT OF SALE? (If yes, attach written consent from remainderman or title holder. (See page 13.)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
32. IS YOUR RESIDENCE A MOBILE HOME THAT IS SITUATED ON RENTED OR LEASED LAND? If yes, attach a copy of your current Certificate of Title and/or Registration Card. (See page 13.)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
33. IS ANY PORTION OF YOUR PROPERTY USED FOR RENTAL OR BUSINESS? If yes, enter the percentage devoted to your personal use. (See page 14.) _____%	<input type="checkbox"/> YES	<input type="checkbox"/> NO

The percentage indicated is the amount that is eligible for postponement.

PLEASE SIGN THE COMPLETED FORM. ATTACH ALL REQUIRED DOCUMENTS AND MAIL TO:

KATHLEEN CONNELL, STATE CONTROLLER
DIVISION OF COLLECTIONS
PROPERTY TAX POSTPONEMENT PROGRAM
P. O. BOX 942850
SACRAMENTO, CALIFORNIA 94250-5880

AN INCOMPLETE APPLICATION AND/OR MISSING DOCUMENTS WILL RESULT IN A DELAY IN PROCESSING.

Under penalty of perjury, I declare that this claim, including accompanying documents, is to the best of my knowledge true, correct, and complete.

_____ CLAIMANT'S SIGNATURE & DATE	_____ OTHER OWNER
() _____ TELEPHONE NUMBER	_____ OTHER OWNER

Signatures of all property owners are required. (See page 14.)

**State Controller's Office
Division of Collections - Tax Administration Bureau**

**Property Tax Postponement Program
Customer Satisfaction Survey**

In an effort to improve our customer service, we ask that you complete and return this short survey to assist us in determining how well the program and our customer service meets your expectations. Thank you for your time. We value your opinion.

	Yes	No	No Opinion
1. When contacting our office by telephone, are you satisfied with:			
a. your ability to reach us?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. your length of time on hold?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. the staff's knowledge of the program?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. the information provided to you?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. staff's courtesy and professionalism?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. When filling out the claim for postponement:			
a. are the instructions clear?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. is the form easy to complete?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. is our response time acceptable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Upon receiving the certificates of eligibility, are the instructions for using the certificates clear?			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. If possible, would you prefer that the State pay your property taxes directly to the county tax collector upon approval of your postponement claim?			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Comments or suggestions:

Please return this survey with your completed claim form in the envelope provided.